

[illegible]

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Transmitted herewith for filing is the utility patent
application of: ~~KURT A. MACKAY AND ANITA M. MACKAY~~
for: ROTATING PUNCHING ACCESSORY

Enclosed are:


1. Patent Application, 15 sheets
2. 5 Sheets of formal drawings containing 7 figures
3. Combined Declaration and Power of Attorney, 2 sheets
4. Verified Statement Claiming Small Entity Status, 1 sheet
5. Associate Power of Attorney, 1 sheet
6. Information Disclosure Statement
7. Form PTO-1449, with 11 references
8. Filing Fee in the Amount of \$355.00

The filing fee has been calculated as shown below:

BASIC FEE	SMALL ENTITY	\$355.00
TOTAL CLAIMS	(10 - 20 = 0) x 9	\$ 00.00
IND. CLAIMS	(3 - 3 = 0) x 40	\$ 00.00
TOTAL		\$355.00

Additional fees due, if any, may be charged to Deposit Account No. 12-1662 of the undersigned.

Respectfully Submitted,


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